

ALL DEDUCTION CODES FOR USE ON FORM TPT-1, SCHEDULE A - ALPHABETICAL

REVISED 8/1/2015

Page Numbers (p.) refer to the Location of each code in the STATE STATUTORY AUTHORITY document.
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STATE DEDUCTION CODES		
CITY DEDUCTION CODES THAT APPLY IN <u>ALL</u> CITIES:		
(CITY SPECIFIC DEDUCTION CODES THAT ONLY APPLY IN CERTAIN LISTED CITIES ARE SHOWN BELOW)		
	STATE BUSINESS CODES	CITY BUSINESS CODES
508 - AIRCRAFT sold to CARRIER, GOVT, NONRES (p. 37, 8 & 13, 21 & 25)	14 – 17 - 29	17 – 29 - 214
608 - PC: COST of 508 DED in Gross Income (p. 47)	15 - 315	15 – 16 – 37 - 315
592 - ALTERNATIVE FUEL VEHICLES (p. 37, 6, 19)	14 – 17 - 29	17 – 29 - 214
587 - ALT FUEL to USED OIL FUEL BURNER (p. 27, 6, 19)	4 – 17 - 29	4 – 17 - 29
657 - AMUSE: INSTRUCTIONAL ACTIVITIES (p. 39)	12	N/A
527 - AMUSE: Monthly MEMBERSHIP Fees (p. 40)	12	N/A
661 - AMUSE: PARI-MUTUEL and PURSE MONIES (p. 41)	12	12
785 - AMUSE - PPR: Arizona State or County FAIR sponsored Events or Activities (p. 39, 36)	12 - 14	12 - 214
670 - AMUSE: SALE to TRANSIENT LODGING BUSINESS for RESALE (p. 41)	12	12
666 - AMUSE: TRAN LODGING RECREATIONAL ESTABLISHMENT MEMBERSHIP FEES (p. 41)	12	N/A
596 - APPLICATION SERVICES to TEST Students (p. 29, 37, 6, 20)	5 – 14 – 17 - 29	5 – 17 – 29 - 214
558 - BAD DEBT DEDUCTION (See Arizona Administrative Code (“A.A.C.”) rule R15-5-2011)	2-4-5-6-7-8-9-10-11- 12-13-14-15-17-19- 25-26-29-41-49-51- 56	4-5-6-9-10-11-12-15- 16-17-18-19-20-27- 29-37-40-44-45-49- 51-62-111-116-144- 213- 214- 244- 485
606 - BUS or URBAN MASS TRANSIT VEHICLE (p. 37, 8, 22)	14 – 17 - 29	17 – 29 - 214
706 - PC: COST of 606 DED in Gross Income (p. 47)	15 - 315	15 – 16 – 37 - 315
640 - BUSINESS ACTIVITY TAXED under OTHER CLASS (p. 26, 41, 36)	6 – 12 - 25	6 – 12 – 44 – 144 - 244
510 - CHEMICALS that cause CHANGE in Product (p. 5 , 18)	17 – 29 - 129	17 - 29

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	STATE BUSINESS CODES	CITY BUSINESS CODES
750 - CITY - DIRECT CUSTOMER SERVICE	SEE RELATED STATE CODE 549 BELOW	11 – 17 – 29 – 62 – 111 - 214
760 - CITY - OUT-OF-CITY SALES	N/A	10 – 17 – 49 – 62 - 116
770 - CITY - OUT-OF-STATE SALES	N/A	10 – 17 – 49 – 62 - 116
595 - CLEAN ROOM for SEMICONDUCTORS (p. 37, 47, 9, 23)	14 – 15 – 17 – 29 - 129	15 – 16 – 17 – 29 – 37 - 214
586 - CLOTHING for Paper Manufacturing (p. 4, 17)	17 - 29	17 - 29
634 - COMM LEASE BETWEEN AFFILIATES (p. 33)	13	45 - 213
664 - COMM LS: AGRICULTURAL PROP between FAMILY MEMBERS or LESS THAN 3 LEASES (p. 33)	13	N/A
766 - COMM LS: for BOARDING HORSES (p. 33)	13	N/A
659 - COMM LS: ELIGIBLE TRANSPO FACILITY(p.34)	13	N/A
768 - COMM LS: GOVT Owned Venue – Less than 22 Days (p. 34)	13	N/A
642 - COMM LS: to LICENSED NURSING CARE INSTITUTION (p. 34)	13	N/A
638 - COMM LS: to NONPROFIT for MLB or GOLF (p. 33)	13	N/A
647 - COMM LS: to NONPROFIT for RODEO (p. 33)	13	N/A
765 - COMM LS: PRE 12/1/1967 Lease (p. 33)	13	N/A
669 - COMM LS: PROFIT A PRENDRE (p. 35)	13	N/A
655 - COMM LS: for RELIGIOUS WORSHIP (p. 33)	13	N/A
650 - COMM LS: RESIDENTIAL > 29 DAYS (p. 33)	13	N/A
767 - COMM LS: By TRADE or Industry Association I.R.S. 513(d)(3)(C) ORG (p. 34)	13	N/A
682 - COMM LS: UTILITY SERVICES REIMBURSEMENT (p. 35)	13	45 - 213
583 - COMMODITIES SALE warehoused in AZ (p. 4, 16)	17 - 29	N/A
687 - COMPONENT PARTS for Manufactured PRODUCT for RESALE (p. 14)	29 - 129	17 - 29

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	STATE BUSINESS CODES	CITY BUSINESS CODES
565 - COMPUTER DATA CENTER EQUIPMENT (p. 7, 20)	17 - 29	17 - 29
665 - PC: COST of 565 DED in Gross Income (p. 47)	15 - 315	15 – 16 – 37 - 315
536 - DRUGS - OXYGEN Prescribed by DOCTOR (p. 37, 1, 17)	14 – 17 - 29	17 – 29 - 214
526 - DURABLE MED EQUIP - RX & HCPC # for Home Use (p. 37, 1, 17)	14 – 17 - 29	17 – 29 - 214
617 - ELECTRICITY SENT OUT-OF-STATE (p. 27, 24)	4 - 29	N/A
589 - ENVIRONMENTAL RESPONSE & REMEDATION (p. 38, 45, 3 & 6, 16 & 19)	2 - 15 – 17 - 29	15 – 17 - 29
607 - ENVIRONMENTAL TECH FACILITY (p. 37, 45, 10)	14 – 15 – 17 - 29	17 - 29
590 - EYEGLASSES CONTACTS Sold on RX (p. 1, 17)	17 - 29	17 - 29
746 - FOOD & ACCESSORIES to NONPROFIT THAT PROVIDES FREE MEALS to NEEDY	N/A	17 – 29 - 62
512 - FOOD to AIRLINE that is provided FREE to PASSENGERS (p. 44, 6, 19)	11 – 17 – 29	11 – 17 – 29 - 111
514 - FOOD for ARIZ PRISON or JAIL (p. 43, 5, 18)	11 – 17 - 29	62
566 - FOOD ITEMS provided FREE to TRANSIENT LODGER (p. 5, 16)	17 - 29	N/A
568 - FOOD to RESTAURANT for EMPLOYEES during WORK HOURS (p. 2, 17)	17 – 29 – 129	17 - 29
506 - FOOD RETAIL Sales for HOME PREPARATION (p. 1, 17)	17 - 29	SEE CITY SPECIFIC CODE 506 BELOW
507 - FOOD RETAIL Sales to RESTAURANT(p. 1, 17)	17 - 29	17 – 29 - 62
569 - FOOD to SCHOOL DISTRICT or CHARTER SCHOOL used during SCHOOL HOURS (p.43, 2, 17)	11 – 17 - 29	11 – 17 – 29 – 62 - 111
513 - FOOD purchased with SNAP Cards (p. 44, 1, 17)	11 – 17 - 29	11 - 62
777 – Sales to FOREIGN DIPLOMATS holding VALID US DEPT of STATE CARD authorizing purchase	4 - 10 - 11 - 14 - 17 - 25	4 - 10 - 11 - 17 – 44 – 111 - 144 - 214 - 244
598 - FUEL to HEALTHY FOREST BUSINESS (p. 6, 20)	17 - 29	N/A

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	STATE BUSINESS CODES	CITY BUSINESS CODES
509 - FUEL: NAT GAS or LPG for MOTOR VEHICLE (p. 27, 4, 18)	4 – 17 – 29	4 – 17 - 29
515 - FUEL: Taxed Motor Vehicle, USE, AVIATION or JET Fuel (p. 38, 2, 14)	14 – 17 - 29	17 - 29
563 - GAS for COMPRESSOR EQUIPMENT (p. 19)	29 - 129	17 - 29
581 - GROUNDWATER MEASURING DEVICES (p. 37, 45, 8, 22)	14 – 15 – 17 - 29	15 – 16 – 17 – 29 – 37 - 214
594 - HEARING AIDS but not batteries (p. 37, 1, 17)	14 – 17 – 29	17 – 29 - 214
533 - INSULIN + SYRINGES + TEST STRIPS (p. 1, 17)	17 - 29	17 - 29
752 - INCOME PRODUCING CAPITAL EQUIP - ANCILLARY M&E TO TREAT WASTE	N/A	17 – 29 - 214
782 - PC: COST of 752 DED in Gross Income	N/A	15 – 16 – 37 - 315
630 - JOB PR: to LIC BUS - FREE MAG NEWS (p. 31)	10	N/A
561 - JOB PR: Cost of POSTAGE FREIGHT (p. 32)	10	10
637 - JOB PR: Delivered OUT-OF-STATE (p. 31)	10	N/A
519 - LIBRARY MATERIALS to PUBLIC Libraries (p. 6, 15)	17 - 29	17 - 29
520 - LIVESTOCK POULTRY Feed etc. to COMMERCIAL BUSINESS (p. 5, 15)	17 - 29	SEE CITY SPECIFIC CODE 720 BELOW
516 - LIVESTOCK POULTRY Growth Implants or Meds (p. 5, 15)	17 - 29	N/A
588 - LIQUOR by LIQUOR WHOLESALER (p. 6)	17	17
521 - LOTTERY TICKETS by Retailer (p. 2, 17)	17 - 29	17 - 29
602 - MAGAZINES promote AZ TOURIST TRAVEL (p. 31, 3, 17)	9 – 17 – 29	17 - 29
532 - M&E to Repair CARRIER AIRCRAFT (p. 37, 8, 22)	14 - 17 - 29	17 – 29 - 214
632 - PC: COST of 532 DED in Gross Income (p. 47)	15 - 315	15 – 16 – 37 - 315
585 - M&E used for COMMERCIAL AGRICULTURE Crops and Products (p. 37, 8, 22)	14 – 17 - 29	SEE CITY SPECIFIC CODE 585 BELOW
685 - PC: COST of 585 DED in Gross Income (p. 47)	15 - 315	SEE CITY SPECIFIC CODE 685 BELOW

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	STATE BUSINESS CODES	CITY BUSINESS CODES
523 - M&E for COMMERCIAL MINING Operation Used Directly extract ores or minerals (p. 37, 7, 21)	14 – 17 – 29 - 129	17 – 29 - 214
623 - PC: COST of 523 DED in Gross Income (p. 47)	15 - 315	15 – 16 – 37 - 315
525 - M&E or Technology to Assist DISABLED to be FUNCTIONAL (p. 4, 18)	17 - 29	N/A
579 - M&E used to DRILL or EXTRACT OIL or GAS for Commercial Purposes (p. 37, 8, 22)	14 – 17 – 29 - 129	17 – 29 - 214
679 - PC: COST of 579 DED in Gross Income (p. 47)	15 - 315	15 – 16 – 37 - 315
524 - M&E for ELECTRIC UTILITY business (p. 37, 7, 21)	14 – 17 – 29 - 129	17 – 29 - 214
624 - PC: COST of 524 DED in Gross Income (p. 47)	15 - 315	15 – 16 – 37 - 315
597 - M&E to meet FED & STATE POLLUTION Rules or Regulations (p. 37, 9, 23)	14 – 17 – 29 - 129	17 – 29 - 214
697 - PC: COST of 597 DED in Gross Income (p. 47)	15 - 315	15 – 16 – 37 - 315
554 - M&E used in HEALTHY FOREST PROJECT (p. 10, 24)	17 - 29	N/A
654 - PC: COST of 554 DED in Gross Income (p. 47)	15 - 315	N/A
603 - M&E Repair Parts HEALTHY FOREST PROJECT (p. 6, 20)	17 - 29	N/A
522 - M&E used directly in MANUFACTURING, PROCESSING, FABR, PRINTING Etc. (p. 37, 7, 21)	14 – 17 – 29 - 129	17 – 29 - 214
622 - PC: COST of 522 DED in Gross Income (p. 47)	15 - 315	15 – 16 – 37 - 315
599 - M&E to PREVENT POLLUTION Farm Ranch (p. 37, 47, 10, 23)	14 – 15 – 17 - 29	15 – 16 - 37
577 - M&E for POULTRY & EGG Production (p. 37, 9, 23)	14 – 17 – 29	17 – 29 - 214
677 - PC: COST of 577 DED in Gross Income (p. 47)	15 - 315	15 – 16 – 37 - 315

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553 - M&E used in RESEARCH & DEVELOPMENT (p. 37, 8, 22)	14 - 17 - 29 - 129	17 - 29 - 214
653 - PC: COST of 553 DED in Gross Income (p. 47)	15 - 315	15 - 16 - 37 - 315
539 - M&E Etc to TELECOMMUNICATIONS Business (p. 37, 7, 21)	14 - 17 - 29 - 129	17 - 29 - 214
639 - PC: COST of 539 DED in Gross Income (p. 47)	15 - 315	15 - 16 - 37 - 315
578 - M&E for TV STATION DIGITAL BROADCAST (p. 37, 10, 23)	14 - 17 - 29	17 - 29 - 214
678 - PC: COST of 578 DED in Gross Income (p. 47)	15 - 315	15 - 16 - 37 - 315
652 - MINE: ACTUAL FREIGHT COST (p. 38)	2	N/A
658 - MINE: PROCESS COST - SHIPMENT Out Of State (p. 39)	2	N/A
747 - MINING METALLURGICAL SUPPLIES	N/A	17 - 29 - 214
529 - MV sold at AUCTION to NONRESIDENT (p. 5)	17	N/A
501 - MV MANUFACTURER CASH REBATE Assigned from PURCHASER to SELLER (p. 12)	17 - 29	17 - 29
528 - MV + Parts sold to MOTOR CARRIER LESSOR (p. 5, 18)	17 - 29	17 - 29
530 - MV sold to NATIVE AMERICAN who resides on RESERVATION (p. 4)	17	N/A
531 - MV to NONRESIDENT from STATE with Lower Tax Rate (COMPUTATION) (p. 13)	17	N/A
541 - MV to NONRESIDENT that is shipped OUT- OF-STATE by RETAILER (p. 1)	17	17
580 - MV to NONRESIDENT from STATE that does not provide a TAX CREDIT (p. 4)	17	N/A
757 - NAT GAS TO PUBLIC UTIL for POWER GEN	N/A	4

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	STATE BUSINESS CODES	CITY BUSINESS CODES
570 – BUSINESS ACTIVITY for ENROLLED NATIVE AMERICAN or TRIBAL ENTITY that OCCURS <u>ON</u> RESERVATION <i>STATE BUS CODES can ONLY be used with INDIAN RESERVATION REGION CODES.</i> <i>CITY BUS CODES 4 and 5 can be used by ALL CITIES.</i> <i>All Other CITY BUS CODES can ONLY be used in PARKER (PK).</i>	4 – 5 - 6 - 9 - 10 - 11 - 12 - 13 - 14 - 15 - 17 - 25 – 29	4 - 5 - 6 - 9 - 10 - 11 - 12 - 15 - 16 - 17 - 27 - 44 - 144 - 213 - 214
605 - NEAT ANIMALS HORSES used for BREEDING (p. 37, 8, 21)	14 – 17 - 29	N/A
573 -TPP/ PC: NONPROFIT ORG APT HOUSING for Low Income Persons Over 62 (p. 37, 47, 3, 16)	14 – 15 – 17 - 29	N/A
764 - NONPROFIT ORG producing CULTURAL or CIVIC Festival / Event & Sales (p. 40, 6, 20)	12 - 17 - 29	12 - 17 – 29
544 - TPP to NONPROFIT ORG that gives FREE MEALS to NEEDY on a regular basis (p. 37, 3, 16)	14 – 17 - 29	N/A
644 - PC: COST of 544 DED in Gross Income (p. 47)	15 - 315	N/A
575 - TPP to NONPROFIT ORG for HANDICAP Program (p. 37, 4, 15)	14 – 17 – 29	17 – 29 - 214
675 - PC: COST of 575 DED in Gross Income (p. 47)	15 - 315	15 – 16 – 37 - 315
762 – NONPROFIT ORG Sponsoring MLB or Pro Golf – Events and Sales (p. 43, 40, 4, 17)	11 - 12 - 17 – 29	11 - 12 - 17 – 29 - 111
763 - NONPROFIT ORG Sponsoring RODEO : Farm & Ranch Animals – Event & Sales (p. 43, 40, 4, 17)	11 - 12 - 17 – 29	11 - 12 - 17 – 29 - 111
582 – ORTHODONTIC DEVICES dispensed by a DENTIST (p. 7)	17	17
758 – OTHER TAXES/FEES Allowed by MCTC SECTION 260	N/A	5 – 17 - 29
502 - PC: 35% DEDUCTION Allowed (p. 45)	15	15 – 16 - 37
557 - PC: Cost of ARCHITECTURAL or ENGINEERING Service (p. 50)	15	15 – 16 - 37
690 - PC: DESIGN PHASE or PROFESSIONAL SERVICES (p. 51)	15	N/A

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560 - PC: DEVELOPMENT FEES paid (p. 48)	15	15 – 16 - 37
673 - PC: DOMESTIC VIOLENCE SHELTER (p. 47)	15	N/A
683 - PC: ENVIRONMENTALLY CONTROLLED POULTRY / EGG FACILITY (p. 47)	15	15 – 16 - 37
663 - PC: FURNITURE APPLIANCES not incorporated into MFTRD BLDG (p. 45)	15	27
555 - PC: HEALTHY FOREST Structure (p. 48)	15	N/A
681 - PC: INCOME from OUT-OF-STATE Projects	15	15 – 16 - 37
600 - PC: Install Repair Etc of TPP that has INDEPENDENT FUNCTIONAL UTILITY (p. 46)	15	15 – 16 - 37
518 - PC: LAND DEDUCTION not exceeding Fair Market Value (p. 45)	15	N/A
698 - PC: LAUNCH SITE Construction (p. 47)	15	N/A
689 - PC: LAWN MAINTENANCE SERVICES (p. 50)	15	15
500 - PC: MAINTAIN-REPAIR-REPLACE-ALTER CONTRACT with PROPERTY OWNER (p. 53)	15	15 – 16 - 37
694 - PC: MANUFACTURED BLDG delivered OUT- OF-STATE (p. 50)	15	N/A
668 - PC: MANUFACTURED BLDG RESALE to DEALER (p. 45)	15	27
667 - PC: MILITARY REUSE ZONE PROJECTS (p. 45)	15	N/A
719 - PC: MIXED WASTE PROCESS FACILITY (p. 48)	15	N/A
696 - PC: STATE UNIVERSITY RESEARCH INFRASTRUCTURE PROJECT (p. 48)	15	N/A
550 - PC: SUBCONTRACTING INCOME (p. 49)	15	15
686 - PC: TERMITE or PEST TREATMENT (p. 48)	15	15
562 - PC: Sale of USED MFTRD HOME (p. 45)	15	27
534 – Guest PERSONAL HYGIENE ITEMS sold to TRANSIENT LODGING BUSINESS (p. 5, 16)	17 – 29	17 - 29
535 - PIPES VALVES 4" or LARGER for WATER-OIL- GAS-COAL SLURRY including related (p. 37, 8, 21)	14 – 17 – 29 - 129	17 – 29 - 214
635 - PC: COST of 535 DED in Gross Income (p. 47)	15 - 315	15 – 16 – 37 - 315

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571 - TPP to PERSONAL PROPERTY LEASING BUSINESS to LEASE (p. 2)	17 - 29	17 - 29
787 - PPR: AIRCRAFT or Flight Simulator Rental by Nonprofit Educational Institutions (p. 37)	14	214
680 - PPR: CAR RENTAL SURCHARGES (p. 38)	14	214
786 - PPR: COIN-OPERATED Laundry and Car Washing Machines (p. 37)	14	SEE CITY SPECIFIC CODE 717
784 - PPR: FILMS Etc. to THEATERS or TV / RADIO Stations (p. 36)	14	214
631 - PPR: LEASE by PARENT to SUB or SUB to SUB if TAX PAID on INITIAL SALE of PROPERTY (p. 36)	14	N/A
556 - PPR: 1 st Month Lease Payment Transferred to 3 rd PARTY LEASING COMPANY (p. 38)	14	N/A
660 - PPR: MV LEASE if MOTOR CARRIER FEE PAID (p. 38)	14	214
651 - PPR: PHOTOS Etc. for ARIZ TOURISM (p. 37)	14	N/A
593 - PPR: RENTALS OF PERSONAL PROPERTY SHIPPED & USED EXCLUSIVELY OUT-OF-STATE	14	214
756 – PPR: TPP SEMI or PERMANENTLY INSTALLED IN OTHER TAXING CITY	N/A	214
656 - PPR: VEHICLE REG FEE REIMBURSEMENT (p. 37)	14	214
712 – PROPERTY Sold to Contractor for MRRA Project on an INDIAN RESERVATION (p. 47 7, 21)	15 - 17 - 29 - 315	17 – 29 - 315
748 - PROSTHETIC <i>RECOMMENDED</i> by DOCTOR	SEE STATE CODE 559 BELOW	17 – 29 - 214
559 - PROSTHETIC <i>Prescribed</i> by MEDICAL PROFESSIONAL (p. 37, 1, 17)	14 – 17 – 29	17 – 29 - 214
628 - PUB: ADVERTISING INCOME (p. 31)	9	N/A
572 - TPP to QUALIFIED COMMUNITY HEALTH CENTER (p. 37, 3, 16)	14 – 17 - 29	4 – 9 – 10 – 11 – 17 – 29 – 62 – 111 - 485
672 - PC: COST of 572 DED in Gross Income (p. 47)	15 - 315	15 – 16 – 37 - 315

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545 - TPP to QUALIFIED HEALTH CARE ORG used for Health & Medical Purposes ONLY (p. 28, 32, 31, 31, 43, 37, 3, 15)	4 – 8 – 9 – 10 – 11 – 14 – 17 – 29	SEE RELATED CITY CODE 671 BELOW
645 - PC: COST of 545 DED in Gross Income (p. 47)	15 - 315	N/A
671 - <u>CITY</u> SALES TO QUALIFIED HEALTH CARE ORG	SEE RELATED STATE CODE 545 ABOVE	4 - 9 - 10 - 11 – 17- 29 - 49 - 51 – 111 - 214 - 485
771 - PC: COST of 671 DED in Gross Income	N/A	15 – 16 – 37 - 315
574 - TPP to QUALIFIED HEALTH CARE ORG for handicapped children (p. 37, 3, 15)	14 – 17 - 29	N/A
674 - PC: COST of 574 DED in Gross Income (p. 47)	15 - 315	N/A
699 - TPP to QUALIFYING HEALTH SCIENCES EDUCATIONAL INSTITUTION (p. 31, 31, 37, 3, 16)	9 – 10 – 14 – 17 – 29	9 – 10 – 17 – 29 – 214
799 - PC: COST of 699 DED in Gross Income (p. 47)	15 - 315	N/A
546 - TPP/SVC to QUALIFIED HOSPITAL for ANY PURPOSE (p. 27, 32, 31, 31, 43, 37, 3, 15)	4 - 8 - 9 - 10 - 11 - 14 - 17 - 29	4 - 9 - 10 - 11 - 17 – 29 - 49 - 51 – 111 - 214 - 485
646 - PC: COST of 546 DED in Gross Income (p. 47)	15 - 315	15 – 16 – 37 - 315
576 - RAILROAD Stock Rails Signal Equipment (p. 37, 8, 22)	14 – 17 - 29	17 – 29 - 214
676 - PC: COST of 576 DED in Gross Income (p.47)	15 - 315	15 – 16 – 37 - 315
604 - RENEWABLE ENERGY CREDIT Sales or Transfers (p. 27, 6, 20)	4 – 17 - 29	4 – 17 - 29
755 - RENTAL OF IRS "LOW INCOME UNIT"	N/A	45 - 213
503 - RESALE – Sales for Resale	4-5-10-11-13-14-17- 29-41-49	4-5-10-17-29-45-49- 62-213-214
662 - REST: FOOD to NONPROFIT that FEEDS NEEDY regularly for free (p. 43, 20)	11 - 29	29

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724 - REST: GRATUITIES – TIPS distributed 100% to SERVERS or SERVICE EMPLOYEES	11	11 - 111
567 - RET: Sale of CASH EQUIVALENTS (p. 2)	17 - 29	17 - 29
505 - RET: COLLEGE TEXTBOOKS required by State University or Community College (p. 2, 17)	17 - 29	SEE CITY SPECIFIC CODE 738 BELOW
564 - RET: 3% of Income Sub to E911 Tax (p. 59)	912	N/A
609 - RET: FET on HEAVY TRUCK TRAILER (p. 11)	17	17
504 - RET: INTERSTATE or FOREIGN COMMERCE Sales (p. 2)	17	10 – 17 – 49 – 62 - 116
716 – RET: POSTAGE STAMPS sold at Face Value	17	17
601 - RET: PRECIOUS METALS and COINS (p. 2)	17 – 29	17 - 29
537 - RET: SEEDS Etc. to COMMERCIAL BUSINESS (p. 4, 15)	17 - 29	N/A
549 - RET: SERVICES Provided by SELLER (p. 1, 56)	17 - 29	SEE RELATED CITY CODE 750 BELOW
611 - RET: OVERHEAD MATERIALS for US GOVT CONTRACT (p. 11, 18)	17 – 29 – 129	17 - 29
542 - RET WARRANTY or SERVICE Contract (p. 1)	17 – 29	17 - 29
613 - RET: WASTE TIRE DISPOSAL FEE (p. 12)	17	17
614 - RET: WIRELESS EQUIPMENT SALES COMMISSION (p. 12)	17	17
591 - TPP Used by SATELLITE TV-DATA TRANSMISSION SERVICE (p. 37, 9, 22)	14 – 17 - 29	17 – 29 - 214
691 - PC: COST of 591 DED in Gross Income (p. 47)	15 - 315	15 – 16 – 37 - 315
538 - SOLAR ENERGY DEVICES (p. 37, 47, 12, 24)	14 – 15 – 17 - 29	15 – 16 – 17 – 29 – 37 - 214
754 - PART IMPROVED PROP SOLD BY/TO SPEC BLDR	N/A	16
753 - SPEC BLDR: RECONSTRUCT - PRIOR VALUE	N/A	16
725 - TPP Sales <u>BY</u> Nonprofit Charitable IRC 501(c)(3) Organization (p. 43, 1, 16)	11 – 17 – 29	11 – 17 – 29 - 111
552 – TPP sold to TPT Licensee for Incorporation into PRIME CONTRACTING or MRRRA Project (p. 38, 3, 16)	2 – 17 - 29	17 - 29

ALL DEDUCTION CODES FOR USE ON FORM TPT-1, SCHEDULE A - ALPHABETICAL

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	STATE BUSINESS CODES	CITY BUSINESS CODES
584 – TPP sold to Form 5009L Subcontractor for Incorporation into PRIME CONTRACTING Project (p. 38, 3, 16)	2 – 17 - 29	17 - 29
551 - TAX COLLECTED or FACTORED included in Gross Receipts (p. 56)	2-4-5-6-7-8-9-10-11- 12-13-14-15-17-19- 25-26-29-49-51-56	4-5-6-9-10-11-12-15- 16-17-18-19-20-27- 29-37-40-44-45-49- 51-62-111-116-144- 213- 214- 244- 485
627 - TELEC: CARRIER ACCESS CHARGES (p. 29)	5	5
641 - TELEC: COMMON LINE CHARGES (p. 29)	5	N/A
633 - TELEC: DB SATELLITE TV SERVICES (p. 30)	5	N/A
517 - TELEC: INTERNET ACCESS fees (p. 29 & 30)	5	5
643 - TELEC: INTERSTATE TELEC SVCS (p. 30)	5	5
649 - TELEC: SVCS PREPAID CARD or AUTH (p. 30)	5	5
619 - TELEC: SVCS SAT TV / DATA TRAN (p. 29)	5	N/A
751 - TELEC UTIL EQUIP USED/BILLED TO CUST	N/A	17 – 29 - 214
781 - PC: COST of 751 DED in Gross Income	N/A	15 – 16 – 37 - 315
711 - TRADE-IN ALLOWANCE (p. 56)	14 – 17 - 29	17 – 29 - 214
636 - TR LODG: BED & BREAKFAST- LESS THAN 5 ROOMS and < 50% ANNUAL OCCUPANCY (p. 36)	25	N/A
701 - TR LODG: EXEMPT AMUSEMENT or TRANSPORTING (p. 36)	25	44 – 144 - 244
704 - TR LODG: EXEMPT SERVICES (p. 36)	25	44 – 144 - 244
718 - TR LODG: LODGING obtained at START for MORE THAN 29 Days (p. 36)	25	N/A
629 - TR LODG: MOBILE HOME Etc. for more than 29 DAY Period (p. 36)	25	N/A
648 - TR LODG: SERVICE COMMISSIONS (p. 36)	25	44 – 144 - 244
615 – TRANSPORT of PERSONS by AIR if preempted by FEDERAL LAW (p. 25)	6	N/A
612 – TRANSPORTATION or AMUSEMENT: ARRANGED & EXEMPT (p. 26, 41)	6 - 12	6 - 12
702 - TRANSPORTATION or AMUSEMENT Resale: ARRANGED & TAXED (p. 26, 41)	6 - 12	6

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	STATE BUSINESS CODES	CITY BUSINESS CODES
715 - TRANSPO by MOTOR CARRIERS or LIGHT MOTOR VEHICLES – FEES PAID TO MVD (p. 25)	6	SEE CITY SPECIFIC CODE 722 BELOW
616 - TRANSPO: RAILROAD INTERSTATE (p. 26)	6	6
620 - TRANSPO: RAILROAD RESALE (p. 26)	6	N/A
625 - TRANSPO: RAILROAD TRANSPORT of FERTILIZER (p. 26)	6	N/A
543 - USGOV: Sale to MMAR for GOVT Contract (p. 38, 11)	2 – 17	17
547 - USGOV: Sale by MMAR to U.S. GOVT (p. 37, 11)	14 – 17	17
548 - USGOV: RETAIL Sales Allowed 50% TPT Income Deduction (100% USE TAX DEDUCTION) (p. 12)	17 - 29	17 - 29
688 - USE TX: ADVERTISING SUPPLEMENTS (p. 15)	29	N/A
684 - USE TX: CREDIT for TAX PAID to an EQUIVALENT JURISDICTION (p. 14)	29	29
692 - USE TX: Sale to DIRECT PAY PERMIT HOLDER (p. 60)	29	N/A
693 - USE TX: \$200 DEDUCTION for FOREIGN PURCHASES (p. 15)	29	N/A
703 - USE TX: MOTOR VEHICLE donated to NONPROFIT or UNIVERSITY (p. 18)	29 - 30	N/A
695 - USE TX: NONPROFIT PURCHASE from OUT OF STATE AFFILIATE (p. 16)	29	N/A
749 - USE TX: \$1000 DED OUT-OF-CITY PURCHASE	N/A	29
705 - USE TX: RX PLAN ID CARDS / PARTS (p. 18)	29 - 129	N/A
709 - USE TX UTIL: REV Taxed under CL 004 (p. 24)	26 - 29	29
707 - USE TX UTIL: TPP EXEMPT under UTIL CLASSIFICATION (p. 19)	26 – 29 - 129	N/A
708 - VENDOR DISCOUNTS or CUSTOMER RETURNS (p. 56, 57)	2-4-5-6-7-8-9-10-11- 12-13-14-15-17-19- 25-26-29-49-51	4-5-6-9-10-11-12-15- 16-17-18-19-20-27- 29-37-40-44-45-49- 51-62-111-116-144- 213- 214- 244- 485
621 - UTIL: DEVELOPMENT FEES (p. 27, 24)	4 – 29	4

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	STATE BUSINESS CODES	CITY BUSINESS CODES
710 - UTIL: ELECTRICITY or NATURAL GAS to MANUFACTURER or SMELTER (p. 28, 25)	4 – 29 - 129	N/A
511 - UTIL - FUEL: sold to QUALIFIED ENVIRONMENTAL TECHNOLOGY (p. 28, 4, 18)	4 – 17 - 29	17 - 29
626 - UTIL: INSTALLED PROP REIMBURSEMENT (p. 27, 24)	4 – 29	4
618 - UTIL: SOLAR CUSTOMER TRANSFERS (p. 28)	4	4
759 - UTILITY POLES – Rentals of Space for Utility-Telecom-Cable Attachments (p. 27, 29, 35, 37)	4 – 5 – 13 - 14	4 – 5 – 213 - 214
783 - UTIL / USE TAX: ELEC or NAT GAS sold to or used by an INT’L OPS CENTER in Arizona (p. 28, 25)	4 – 29 Eff 8-1-2015	4 – 29 Eff 8-1-2015
744 - VETERANS ORG: Sales of FOOD and DRINK on PREMISES (p. 43)	11	11 - 111

CITY SPECIFIC DEDUCTION CODES:

THE FOLLOWING CITY DEDUCTION CODES MAY ONLY BE TAKEN IN THE SPECIFIC CITIES LISTED

	STATE BUSINESS CODES	CITY BUSINESS CODES
CITY SPECIFIC DEDUCTION CODE: 729 - EXEMPT LOCAL ADVERTISING CITIES: EG.GI.HB.LH.QZ.SA.TC.TN.WL.	N/A	18
CITY SPECIFIC DEDUCTION CODE: 717 - EXEMPT Coin Operated CLEANING MACHINES CITIES: BH.BS.BE.CA.CG.CK.DC.EL.GI.GB.LH.MA.OR.PV.PK.PA.PM.PP.SF.SR.SY.TC.TN.WB.WL.WS.	N/A	214
CITY SPECIFIC DEDUCTION CODE: 738 - EXEMPT COLLEGE TEXTBOOK SALES CITIES: EG.MP.PM.SV.TY.	N/A	17 - 29

ALL DEDUCTION CODES FOR USE ON FORM TPT-1, SCHEDULE A - ALPHABETICAL

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	STATE BUSINESS CODES	CITY BUSINESS CODES
CITY SPECIFIC DEDUCTION CODE: 745 - EXEMPT COMMERCIAL PROPERTY RENTS CITIES: JO.LH.OR.SV.	N/A	45 - 213
CITY SPECIFIC DEDUCTION CODE: 732 - EXEMPT CONTRACTING FT HUACHUCA CITY: SR	N/A	15 - 16 - 37
CITY SPECIFIC DEDUCTION CODE: 742 - DONATION TO 501c3 CHARITABLE ORG. CITIES: CE.CK.CC.KM.MA.MP.PG.PL.QZ.QC.	N/A	29
CITY SPECIFIC DEDUCTION CODE: 737 - EXEMPT FINE ART PAINTING / SCULPTURE CITIES: BB.LP.OR.	N/A	17 - 29
CITY SPECIFIC DEDUCTION CODE: 506 - FOOD RETAIL Sales for HOME PREPARATION CITIES: BH.CE.CC.EL.HC.JO.KM.LH.MH.MA.OR.PK. QZ.SA.SI.SP.TS.TY.WL.	SEE STATE CODE 506 ABOVE	17 - 29
CITY SPECIFIC DEDUCTION CODE: 731 EXEMPT GOLF COURSE GREENS FEES CITIES: BB.DC.PA.SN.TN.WC.	N/A	12
CITY SPECIFIC DEDUCTION CODE: 726 - EXEMPT TRANSACTIONS WITH GOVERNMENT AGENCIES CITIES: CF.DC.EG.FH.FD.GI.GU.HY.JO.KN.MM. OR.PV.PK.PS.SO.TL.TS.WT.WC.WL.WM.	N/A	4-5-9-10-11-12- 15-16-17-18-19- 20-27-29-37-44- 45-49-144-213- 214-244-485

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	STATE BUSINESS CODES	CITY BUSINESS CODES
CITY SPECIFIC DEDUCTION CODE: 730 - EXEMPT HEALTH DANCE SPORT FEES CITIES: BS.BB.CA.CG.CD.CF.DH.DC.EL.FL.FH. FD.GL.GY.GU.JO.KN.KM.LH.LP.MH.MA. MM.OR.PG.PK.PA.PS.PM.PL.SA.SU.SL. SR.SO.ST.SY.SI.TL.TC.TN.TS.WT.WB.WL. WM.YT.YM.	N/A	12
CITY SPECIFIC DEDUCTION CODE: 713 - EXEMPT JOB PRINTING for LICENSED PUBLISHERS CITIES: BE.CG.CD.DC.GB.GL.GY.HC.LH.MH. MA.OR.PS.PM.QZ.SN.SY.TN.YT.	N/A	10
CITY SPECIFIC DEDUCTION CODE: 720 - EXEMPT LIVESTOCK FEED AGRI CHEMS TO COMMERCIAL BUSINESS CITIES: BH.BE.CG.CV.CC.DC.GB.HC.MH.MP. OR.PM.QZ.QC.SN.TC.WC.WS.YM.	N/A	17 - 29
CITY SPECIFIC DEDUCTION CODE: 585 - M&E used for COMMERCIAL AGRICULTURE Crops and Products CITIES: BE.CG.DC.FH.LH.MP.PK.PM.WC.	SEE STATE CODE 585 ABOVE	17 – 29 - 214
CITY SPECIFIC DEDUCTION CODE: 685 - PC: COST of 585 DED in Gross Income CITIES: BE.CG.DC.FH.LH.MP.PK.PM.WC.	SEE STATE CODE 685 ABOVE	15 – 16 – 37 - 315
CITY SPECIFIC DEDUCTION CODE: 739 - EXEMPT MFTRD ITEM USED IN TESTING CITIES: HC.OR.PS.TN.	N/A	17

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	STATE BUSINESS CODES	CITY BUSINESS CODES
CITY SPECIFIC DEDUCTION CODE: 722 - EXEMPT MOTOR VEHICLE TRANSPORT FOR HIRE CITIES: CW.SA.SR.TC.TN.WS.	N/A	6
CITY SPECIFIC DEDUCTION CODE: 736 - EXEMPT NEAT etc ANIMALS to BREED CITIES: CG.CC.HC.MH.MP.PM.QC.SN.WC.	N/A	17 - 29
CITY SPECIFIC DEDUCTION CODE: 714 - QUALIFIED: HOSPITAL , HEALTH CARE, or COMMUNITY HEALTH CENTER CITIES: BS.BH.CG.CK.CD.CC.DH.DC.EG.EL.FL. FH.FD.GB.GY.GU.HY.HC.LH.MP.MM.OR.PG. PV.PK.PA.PS.PM.PP.PL.QZ.SF.SA.SL.SN.ST. SV.SY.SI.SP.TL.TN.TS.TY.WT.YT.	N/A	45 - 213
CITY SPECIFIC DEDUCTION CODE: 761 - PART of SINGLE ITEM SALE TAXED at 0% CITIES: GL.YM.	N/A	17 - 29
CITY SPECIFIC DEDUCTION CODE: 733 - SPEC BLDR: EXEMPT COST OF LAND CITIES: DC.PA.WS.	N/A	16
CITY SPECIFIC DEDUCTION CODE: 734 - SPEC BLDR: EXEMPT FAIR MKT VALUE OF LAND CITIES: BH.CE.KM.LH.MH.PK.PM.PP.PL.QZ.SF.SL.TL. WC.	N/A	16
CITY SPECIFIC DEDUCTION CODE: 727 - TAX MORATORIUM - REAL PROPERTY CITIES: DC.EL.	N/A	15 - 16 - 37 - 45 - 213

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	STATE BUSINESS CODES	CITY BUSINESS CODES
CITY SPECIFIC DEDUCTION CODE: 740 - EXEMPT TEL SVCS BY CABLE TV SYSTEM CITIES: BS.BB.CF.CW.EL.HY.KN.KM.LH.MM. OR.PK.PS.PM.PL.SL.SO.SI.TL.TS.WB.WM.	N/A	5
CITY SPECIFIC DEDUCTION CODE: 721 - TELEC: TAX CREDIT for FRANCHISE/LICENSE FEES CITIES: BH.CE.CG.CD.CL.DC.EL.GI.GY.HC.KN. KM.LH.LP.MH.MA.MM.SL.SR.SN.TC.TN.WC.	N/A	5
CITY SPECIFIC DEDUCTION CODE: 743 - USE TAX EXEMPT SALES TO CITY CITIES: CL.EG.FH.KM.LH.MP.PG.QZ.	N/A	29
CITY SPECIFIC DEDUCTION CODE: 723 - UTIL: TAX CREDIT for FRANCHISE FEES CITIES: BS.BE.BH.CE.CK.CD.DC.EL.HC.JO.KM. LH.LP.MA.PV.PK.QZ.SL.SR.TC.TN.WC.	N/A	4
CITY SPECIFIC DEDUCTION CODE: 741 - EXEMPT UTILS to OUT-OF-CITY CUST CITIES: BB.BH.CE.CA.CG.CV.CD.CF.DH.DC.FL. FH.GU.JO.KN.LP.MH.MM.NO.PV.PA.PS.PM. PP.QC.SU.SL.SR.ST.SY.SI.SP.TC.TS.WT.WL. WM.YT.YM.	N/A	4

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LEGEND:

AMUSE: AMUSEMENT
COMM LS: COMMERCIAL LEASE
DED or DEDUCT: DEDUCTION
FET: FEDERAL EXCISE TAX
JOB PR: JOB PRINTING CLASSIFICATION
M & E: MACHINERY and EQUIPMENT
MCTC: MODEL CITY TAX CODE
MFTG or MFTR or MFTRD BLDG: MANUFACTURING or MANUFACTURER or MANUFACTURED BUILDING
MMAR: MANUFACTURER, MODIFIER, ASSEMBLER or REPAIRER
MV: MOTOR VEHICLE
ORG: ORGANIZATION
PC: PRIME CONTRACTING
PPR: PERSONAL PROPERTY RENTAL (CLASSIFICATION)
PROP: PROPERTY
RET: RETAIL
RX: PRESCRIBED
SNAP: SUPPLEMENTAL NUTRITION ASSISTANCE PROGRAM
SVC: SERVICE
TPP: TANGIBLE PERSONAL PROPERTY
TELEC: TELECOMMUNICATIONS (CLASSIFICATION)
TR LODG or TRANS LODG: TRANSIENT LODGING (CLASSIFICATION)
TRANSP: TRANSPORTING (CLASSIFICATION)
TX: TAX
UTIL: UTILITIES or UTILITIES CLASSIFICATION
USGOV: UNITED STATES GOVERNMENT

BUSINESS CODES USED FOR BOTH STATE AND CITY BUSINESSES:**CODE BUSINESS CATEGORY**

004	UTILITIES	015	CONTRACTING - PRIME
005	COMMUNICATIONS	017	RETAIL
006	TRANSPORTING	019	SEVERANCE - METALLIFEROUS MINING
009	PUBLICATION	029	USE TAX
010	JOB PRINTING	049	JET FUEL TAX
011	RESTAURANTS AND BARS	051	JET FUEL USE TAX
012	AMUSEMENT	315	MRRA AMOUNT

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STATE ONLY BUSINESS CODES:

CODE	BUSINESS CATEGORY
002	MINING-NONMETAL
007	PRIVATE (RAIL) CAR
008	PIPELINE
013	COMMERCIAL LEASE
014	PERSONAL PROPERTY RENTAL
025	TRANSIENT LODGING
026	USE TAX-UTILITIES
041	MUNICIPAL WATER
053	RENTAL CAR SURCHARGE (MAR)
055	RENTAL CAR SURCHARGE (PMA)
056	JET FUEL TAX > 10 MILLION GALLONS
129	USE TAX DIRECT PAYMENTS
153	RENTAL CAR SURCHARGE-STADIUM (MAR)
912	E911 PREPAID WIRELESS

CITY ONLY BUSINESS CODES:

CODE	BUSINESS CATEGORY
016	CONSTRUCTION CONTRACTING - SPEC BUILDERS
018	ADVERTISING
020	TIMBERING & OTHER EXTRACTION
027	MANUFACTURED BUILDINGS
037	CONSTRUCTION CONTRACTING-OWNER BUILDER
040	RENTAL OCCUPANCY
044	HOTELS
045	RESIDENTIAL RENTAL, LEASING AND LICENSING FOR USE
062	RETAIL SALES FOOD FOR HOME CONSUMPTION
111	RESTAURANTS AND BARS (ADDITIONAL TAX)
116	FEED AT WHOLESALE
144	HOTEL/MOTEL (ADDITIONAL TAX)
213	COMMERCIAL RENTAL, LEASING AND LICENSING FOR USE
214	RENTAL, LEASING AND LICENSING FOR USE OF TPP
244	LODGING-EXTENDED STAY
485	WASTEWATER UTILITY SERVICES

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SPECIAL CITY RETAIL and USE TAX BUSINESS CODES:

The following City Business Codes have been adopted by a limited number of cities. Where appropriate, City Deduction Codes available for Retail Businesses (Business Code 17) and Use Tax (Business Code 29) are available when reporting under these Business Codes.

CODE	DESCRIPTION	CITIES
157	RETAIL SALES (SINGLE ITEM OVER \$1,000)	EG
159	USE TAX (SINGLE ITEM OVER \$1,000)	EG
307	RETAIL SALES (SINGLE ITEM OVER \$1,999.99)	BE
*337	RETAIL SALES (SINGLE ITEM PORTION OVER \$6,000)	EL
*339	USE TAX (SINGLE ITEM PORTION OVER \$6,000)	EL
*357	RETAIL SALES (SINGLE ITEM PORTION OVER \$5,000)	CG - PP - TN
*367	RETAIL SALES (SINGLE ITEM PORTION OVER \$10,000)	QZ
*369	USE TAX (SINGLE ITEM PORTION OVER \$10,000)	QZ
*377	RETAIL SALES (SINGLE ITEM PORTION OVER \$9,999)	CF
*387	RETAIL SALES (SINGLE ITEM PORTION OVER \$3,000)	PG
*389	USE TAX (SINGLE ITEM PORTION OVER \$3,000)	PG
*397	RETAIL SALES (SINGLE ITEM PORTION OVER \$1,000)	SV
*407	RETAIL SALES (SINGLE ITEM PORTION OVER \$500)	SI
417	RETAIL SALES (SINGLE ITEM OVER \$1,250)	WC
439	USE TAX (GROSS RECEIPTS OVER \$500,000)	GI
440	USE TAX FROM INVENTORY (GROSS RECEIPTS OVER \$500,000)	GI
*467	RETAIL (SINGLE ITEM PORTION OVER \$2,500)	PK
717	RETAIL SALES (SINGLE ITEM OVER \$5,000)	BS - GY - SF - TC - WB
729	USE TAX (SINGLE ITEM OVER \$5,000)	GY - SF
917	RETAIL SALES (SINGLE ITEM OVER \$10,000)	C L
929	USE TAX (SINGLE ITEM OVER \$10,000)	C L

* FOR CITIES IN WHICH TWO TAX RATES (BUSINESS CODES) APPLY TO A SINGLE SALE (I.E. REGULAR RETAIL CODE AND "PORTION" CODE), DEDUCTION CODE AMOUNTS SHOULD BE **PRORATED**.

REVISION 8-1-2015